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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 23004 OF 2005

DATED: 26-10-2005

Between

M/s. Creamline Dairy Products Limited,

1-11-252/11/1,Motitlal Nagar,

Begumpet, Hyderabad – 500 016,

Rep. by its Finance Driector, Mr.M. Gangadhar.

..... PETITIONER

And

Commercial Tax Officer, Malakpet Circle,

Hyderabad and another.

..... RESPONDENTS

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THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

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ORDER: (per Sri B. Sudershan Reddy, J)

We are not inclined to interfere with the impugned order since the petitioner has an alternative and effective remedy by way of an appeal. The contention that the assessing authority merely followed the circular instructions issued by the Commissioner and accordingly, passed the impugned order is not acceptable to us. The assessing authority having adverted to the contentions and the objections raised by the petitioner arrived at the conclusion and we are not concerned with the question as to whether that conclusion is right or wrong for the present in this writ petition since the petitioner has an alternative remedy of appeal.

It is needless to remind the appellate authority that it would be exercising quasi-judicial function and the law requires disposal of the appeal on merits uninfluenced by the circular issued by the Commissioner.

With the observations as above, the Writ Petition shall stand dismissed.

(B. Sudershan Reddy, J)

26..10..2005

(S. Ananda Reddy, J)

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